

Form F-66 (IA-2)  
(5-8-2013)

STATE OF IOWA

2013  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2013

CITY OF INDEPENDENCE, IOWA

DUE: December 1, 2013

16201000500000

Barbara K. Rundle, City Clerk/Treasurer

331 1st Street East

Independence, IA 50644

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,519,125		2,519,125	2,523,963
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,519,125		2,519,125	2,523,963
Delinquent property taxes	0		0	
TIF revenues	116,310		116,310	105,913
Other city taxes	636,612	0	636,612	615,006
Licenses and permits	60,148	0	60,148	36,900
Use of money and property	72,216	74,898	147,114	217,579
Intergovernmental	1,158,446	0	1,158,446	1,615,050
Charges for fees and service	666,994	2,196,747	2,863,741	2,791,120
Special assessments	23,109	0	23,109	18,200
Miscellaneous	123,397	1,148	124,545	92,770
Other financing sources	4,277,031	2,084,160	6,361,191	3,709,473
Total revenues and other sources	9,653,388	4,356,953	14,010,341	11,725,974
Expenditures and Other Financing Uses				
Public safety	1,651,087	0	1,651,087	2,129,413
Public works	1,493,480	0	1,493,480	1,502,133
Health and social services	1,000	0	1,000	1,000
Culture and recreation	1,127,114	0	1,127,114	1,158,535
Community and economic development	171,297	0	171,297	180,586
General government	465,920	0	465,920	484,263
Debt service	900,081	0	900,081	1,987,161
Capital projects	624,504	0	624,504	726,421
Total governmental activities expenditures	6,434,483	0	6,434,483	8,169,512
Business type activities	0	4,707,009	4,707,009	1,388,037
Total ALL expenditures	6,434,483	4,707,009	11,141,492	9,557,549
Other financing uses, including transfers out	2,717,895	1,384,160	4,102,055	3,709,473
Total ALL expenditures/And other financing uses	9,152,378	6,091,169	15,243,547	13,267,022
Excess revenues and other sources over (Under) Expenditures/And other financing uses	501,010	-1,734,216	-1,233,206	-1,541,048
Beginning fund balance July 1, 2012	4,250,030	4,587,092	8,837,122	8,837,122
Ending fund balance June 30, 2013	4,751,040	2,852,876	7,603,916	7,296,074
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 4,367,664	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 15,771,375	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/16/2013	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Barbara K. Rundle		319	334-2780	102
Signature of Mayor or other City official (Name and Title)			Date signed	
Carl E. Scharff, Mayor			11/7/2013	
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013		CITY OF INDEPENDENCE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	1,665,898	653,276		199,951			2,519,125			2,519,125	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,665,898	653,276		199,951	0	0	2,519,125		T01	2,519,125	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	1,665,898	653,276		199,951	0	0	2,519,125			2,519,125	6
7	<b>TIF revenues</b>			116,310				116,310		T01	116,310	7
8	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes	5,153						5,153		T15	5,153	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	1,598						1,598		T19	1,598	12
13	Hotel/motel tax	94,222						94,222		T19	94,222	13
14	Other local option taxes		535,639					535,639		T09	535,639	14
15	<b>TOTAL OTHER CITY TAXES</b>	100,973	535,639	0	0	0	0	636,612	0		636,612	15
16	<b>Section B - LICENSES AND PERMITS</b>	60,148						60,148		T29	60,148	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	26,551						26,551	70,835	U20	97,386	18
19	Rents and royalties	45,665						45,665	4,063	U40	49,728	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	72,216	0	0	0	0	0	72,216	74,898		147,114	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants					126,452		126,452		B89	126,452	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes		3,485					3,485		B30	3,485	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	0	3,485	0	0	126,452	0	129,937	0		129,937	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF INDEPENDENCE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		571,339					571,339		C46	571,339	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	163,834				58,650		222,484		C89	222,484	49
50	Iowa Department of Transportation	3,633						3,633		C89	3,633	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants	1,143						1,143		C89	1,143	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	168,610	571,339	0	0	58,650	0	798,599	0		798,599	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	184,205				10,000		194,205			194,205	63
64	Library service							0		D89	0	64
65	Township contributions	35,705						35,705		D89	35,705	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	219,910	0	0	0	10,000	0	229,910	0		229,910	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	388,520	574,824	0	0	195,102	0	1,158,446	0		1,158,446	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	644,976	A91	644,976	73
74	Sewer							0	1,551,771	A8Ø	1,551,771	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0		A81	0	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF INDEPENDENCE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	666,994						666,994		A61	666,994	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	666,994	0	0	0	0	0	666,994	2,196,747		2,863,741	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>			23,109				23,109		U01	23,109	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	55,863	15,113					70,976	9	U99	70,985	108
109	Deposits and sales/fuel tax refunds	5,951						5,951		U99	5,951	109
110	Sale of property and merchandise	35,751						35,751	1,139	U11	36,890	110
111	Fines	10,719						10,719		U30	10,719	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	108,284	15,113	0	0	0	0	123,397	1,148		124,545	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF INDEPENDENCE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,063,033	1,778,852	139,419	199,951	195,102	0	5,376,357	2,272,793		7,649,150	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	486						486		NR	486	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				2,258,650			2,258,650		NR	2,258,650	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	557,839	257,846		82,303	24,260		922,248	2,084,160		3,006,408	127
128	Internal TIF loans and transfers in		83,500	56,930	612,125	343,092		1,095,647			1,095,647	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	558,325	341,346	56,930	2,953,078	367,352	0	4,277,031	2,084,160		6,361,191	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,621,358	2,120,198	196,349	3,153,029	562,454	0	9,653,388	4,356,953		14,010,341	132
133												133
134	Beginning fund balance July 1, 2012	871,923	529,322	1,163,332	390,993	1,199,460	95,000	4,250,030	4,587,092		8,837,122	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,493,281	2,649,520	1,359,681	3,544,022	1,761,914	95,000	13,903,418	8,944,045		22,847,463	136
137												137
138												138
139												139
140												140
141												141
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF INDEPENDENCE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	836,828	247,002					1,083,830		E62	1,083,830	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	378,983	116,175					495,158		E24	495,158	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	52,013	18,990					71,003		E66	71,003	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,096						1,096		E32	1,096	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,268,920	382,167	0	0	0	0	1,651,087			1,651,087	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF INDEPENDENCE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	8,950	794,510			768		804,228		E44	804,228	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation		79,779					79,779		E60	79,779	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		28,883					28,883		E44	28,883	48
49	Traffic control safety — Current operation		8,128					8,128		E44	8,128	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		45,363					45,363		E44	45,363	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		9,934					9,934		E81	9,934	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	101,768						101,768		E01	101,768	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	415,397						415,397		E81	415,397	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	526,115	966,597	0	0	768	0	1,493,480			1,493,480	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF INDEPENDENCE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation	1,000						1,000		E32	1,000	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,000	0	0	0	0	0	1,000			1,000	103
104												104
105												105
106												106
107												107
108												108
109												109
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF INDEPENDENCE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	319,132	59,994					379,126		E52	379,126	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	198,247	56,017					254,264		E61	254,264	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	433,519	50,532					484,051		E61	484,051	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	9,673						9,673		E03	9,673	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	960,571	166,543	0	0	0	0	1,127,114			1,127,114	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		17,003					17,003		E89	17,003	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	114,290		40,004				154,294		E89	154,294	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	114,290	17,003	40,004	0	0	0	171,297			171,297	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF INDEPENDENCE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	50,641	8,699					59,340		E29	59,340	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	211,691	92,149					303,840		E23	303,840	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	73,514						73,514		E25	73,514	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	21,346						21,346		E31	21,346	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	7,880						7,880		E89	7,880	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	365,072	100,848	0	0	0	0	465,920			465,920	176
177	<b>Section G — DEBT SERVICE</b>				900,081			900,081			900,081	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	900,081	0	0	900,081			900,081	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184		79,419				545,085		624,504			624,504	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	79,419	0	0	0	545,085	0	624,504			624,504	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	79,419	0	0	0	545,085	0	624,504			624,504	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	3,315,387	1,633,158	40,004	900,081	545,853	0	6,434,483			6,434,483	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF INDEPENDENCE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								576,183	E91	576,183	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								770,970	E80	770,970	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF INDEPENDENCE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								3,321,291		3,321,291	242
243	Enterprise Capital Projects								38,565		38,565	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								4,707,009		4,707,009	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	3,315,387	1,633,158	40,004	900,081	545,853	0	6,434,483	4,707,009		11,141,492	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	356,513	547,535		718,200			1,622,248	1,384,160		3,006,408	255
256	Internal TIF loans/repayments and transfers out			1,038,717	56,930			1,095,647			1,095,647	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	356,513	547,535	1,038,717	775,130	0	0	2,717,895	1,384,160		4,102,055	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	3,671,900	2,180,693	1,078,721	1,675,211	545,853	0	9,152,378	6,091,169		15,243,547	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	<b>Total Governmental</b>	0	0	0	0	0	0	0			0	268
269	<b>Proprietary</b>								2,852,876		2,852,876	269
270	<b>Total ending fund balance June 30, 2013</b>	821,381	468,827	280,960	1,868,811	1,216,061	95,000	4,751,040	2,852,876		7,603,916	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	4,493,281	2,649,520	1,359,681	3,544,022	1,761,914	95,000	13,903,418	8,944,045		22,847,463	271
272												272

